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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicants : Tadashi HASHIMOTO et al. Group Art Unit: 3721  
Appln. No. : 10/506,681 Examiner: Hermant DESAI  
Filed : September 17, 2004 Confirmation No.: 5276  
For : PLASTIC SHEET WITH BENDING RULED LINE, AND RULED LINE  
BLADE FOR PLASTIC SHEET

**COMMENTS ON STATEMENT OF REASONS FOR ALLOWANCE**

Commissioner for Patents  
U.S. Patent and Trademark Office  
Customer Service Window, Mail Stop Issue Fee  
Randolph Building  
401 Dulany Street  
Alexandria, VA 22314


Sir:

In response to the Notice of Allowability, mailed by the Patent and Trademark Office on August 24, 2006 and to the Statement of Reasons for Allowance attached thereto, Applicants wish to clarify the record with respect to the basis for the patentability of claims in the present application. In this regard, while Applicants do not disagree with the Examiner's indication that certain identified features are not disclosed by the references, Applicants submit that each of the claims in the present application recite a particular combination of features, and that the basis for patentability of each of these claims is based on the totality of the particular features recited therein.

Should there be any questions, the Examiner is invited to contact the undersigned at the below-listed telephone number.

Respectfully submitted,  
Tadashi HASHIMOTO et al.

William S. Boshnick  
Reg. No. 44,550

A handwritten signature in dark ink, appearing to read "Bruce H. Bernstein", is written over a horizontal line.

Bruce H. Bernstein  
Reg. No. 29,027

November 22, 2006  
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